Capital and Operating Budget Process	
Operating Budget Process Review prior year results/identify potential budget issues.	Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
Analyze impact of State budget on County funding/programs.	
Develop budget assumptions for the ensuing year.	
Departmental budget targets issued.	
Departmental budget development.	
Co. Executive holds Town Hall public hearing on budget.	
Departments submit budget requests and new positions.	
Department Heads present budget to Co. Executive.	
Executive budget prepared.	
Co. Executive message and budget presented to Co. Board.	
Publication of County Board Public Notice.	
Finance Committee holds public hearing on Proposed Budget.	
Committees review of Co. Executive Proposed Budget.	
Finance Committee reviews amendments and makes	
recommendation to Board	
Co. Board votes for adoption/amendment of budget.	
Co. Executive vetoes (if necessary)- Co. Board action.	
Budget Monitoring	
Capital Budget Process	Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
All open projects reviewed; completed projects closed.	
Project list developed and submitted to departments.	
Review of open and planned projects.	
Preliminary consideration of new project requests.	
Technical reviews of projects.	
Departments present project plans to Co. Executive.	
Co. Executive holds Town Hall public hearing on budget.	
Executive review and decision making.	
Executive's capital budget and five year plan developed.	
Executive presents five year plan to Co. Board.	
Committees review of five year capital plan.	
Finance Committee holds public hearing on Proposed Budget.	
Board adopts/amends capital plan.	
Capital budget is adopted with operating budget.	

I